

Amna Mushtaq Ahmed & Brothers

Trading and Profit & Loss Account

For the Year ended June 30th, 2020

<i>Particulars</i>	<i>Amount</i>	<i>Particulars</i>	<i>Amount</i>
Opening inventory	4,800	Sales	48,000
Purchases	21,350	Return Inward	(930)
Returns outward	(550)	Closing Stock	5,200
Machinery purchase	(2,000)		
Wages	15,000		
Excise duties	80		
Outstanding	30		
<i>Gross Profit c/d</i>	<i>13,560</i>		
Total	52,270	Total	52,270
Salaries	1,400	<i>Gross Profit b/d</i>	<i>13,560</i>
Rent	600	Discount	370
Insurance	630		
General expenses	100		
Bad debts	250		
Additional	70		
Discount	650		
Depreciation exp. _furniture	13		
Provision for bad debts:			
New	300		
Old	(250)		
Provision for discount on debtor (4,200@2%)	84		
<i>Net Profit c/f to B/S</i>	<i>10,683</i>		
Total	Rs. 13,930	Total	Rs. 13,930

Final Accounts Problems With Solutions

**Dr. Ranganatham Gangineni & Dr.
Venkataramanaiah Malepati**



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Table of Contents Final Accounts Problems With Solutions

1. Understanding the eBook Final Accounts Problems With Solutions
 - The Rise of Digital Reading Final Accounts Problems With Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Final Accounts Problems With Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Final Accounts Problems With Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Final Accounts Problems With Solutions
 - Personalized Recommendations
 - Final Accounts Problems With Solutions User Reviews and Ratings
 - Final Accounts Problems With Solutions and Bestseller Lists
5. Accessing Final Accounts Problems With Solutions Free and Paid eBooks
 - Final Accounts Problems With Solutions Public Domain eBooks
 - Final Accounts Problems With Solutions eBook Subscription Services
 - Final Accounts Problems With Solutions Budget-Friendly Options
6. Navigating Final Accounts Problems With Solutions eBook Formats

- ePub, PDF, MOBI, and More
- Final Accounts Problems With Solutions Compatibility with Devices
- Final Accounts Problems With Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Final Accounts Problems With Solutions
 - Highlighting and Note-Taking Final Accounts Problems With Solutions
 - Interactive Elements Final Accounts Problems With Solutions
- 8. Staying Engaged with Final Accounts Problems With Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Final Accounts Problems With Solutions
- 9. Balancing eBooks and Physical Books Final Accounts Problems With Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Final Accounts Problems With Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Final Accounts Problems With Solutions
 - Setting Reading Goals Final Accounts Problems With Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Final Accounts Problems With Solutions
 - Fact-Checking eBook Content of Final Accounts Problems With Solutions
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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